



**Billing Code: 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Privacy Act of 1974, as amended**

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Notice of Proposed Alteration to Privacy Act Systems of Records.

**SUMMARY:** In accordance with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Department of the Treasury, Internal Revenue Service, gives notice of proposed alterations to systems of records entitled:

24.030 Individual Master File;

24.046, Business Master File; and

22.062 Electronic Filing Records.

**DATES:** Comments must be received no later than [INSERT DATE 30 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER]. These altered systems of records will be effective [INSERT DATE 40 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER], unless the IRS receives comments that would result in a contrary determination.

**ADDRESSES:** Comments should be sent to the Office of Privacy, Governmental Liaison and Disclosure, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC 20224. Comments will be available for inspection and copying in the IRS Freedom of Information Reading Room (Room 1621) at the above address. The telephone number for the Reading Room is (202) 317-4997 (not a toll-free number).

**FOR FURTHER INFORMATION CONTACT:** David Silverman, Management and Program Analyst, IRS Office of Privacy, Governmental Liaison and Disclosure, (202) 317-6452 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The IRS is planning to identify and reduce refund fraud by implementing use of a unique identification number (Device ID). Device ID will be transmitted as part of each electronically filed return. IRS plans to implement the Device ID program for electronic return filers and preparers in January 2015. The Device ID will contain unique data that will be accessed and transmitted by the software used to electronically file the return. It will request unique information (e.g., serial number) of the device (e.g., computer, smart phone, tablet) used to submit an electronically filed return. This unique ID will be masked and transmitted as part of the electronically filed return via IRS's existing transmission processes. A notice describing these systems of records were most recently published at 77 FR 27948 and 47947, August 10, 2012.

Notice of the use of these procedures will be provided to taxpayers in e-file transmitter guidelines (Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns).

As required by 5 U.S.C. 552a(r), a report of altered systems of records has been provided to the Committee on Oversight and Government Reform of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and the Office of Management and Budget.

The three proposed revised systems of records, described above, are published in part below.

Dated: November 25, 2014.

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Helen Goff Foster,

Deputy Assistant Secretary for Privacy,  
Transparency, and Records.

**Treasury/IRS 24.030**

**System name:**

**Individual Master File**

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**Categories of individuals covered by the system:** Tax records for each applicable tax period or year, representative authorization information (including Centralized Authorization Files), and a code identifying taxpayers who threatened or assaulted IRS employees. An indicator will be added to any taxpayer's account if a state reports to IRS that the taxpayer owes past due child and/or spousal support payments.

**When altered as proposed, Categories of Individuals Covered by the System will read as follows:** Tax records for each applicable tax period or year, representative authorization information (including Centralized Authorization Files), Device ID, and a code identifying taxpayers who threatened or assaulted IRS employees. An indicator will be added to any taxpayer's account if a state reports to IRS that the taxpayer owes past due child and/or spousal support payments.

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**Retrievability:**

**Currently reads Retrievability:** By taxpayer name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS), or document locator number (DLN).

**When altered as proposed, Retrievability will read as follows:** By taxpayer name and Taxpayer Identification Number (e.g., social security number, employer identification number, or other similar number assigned by the IRS), or document locator number, or Device ID.

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**Treasury/IRS 24.046**

**System name:**

**Business Master File**

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**Currently reads Categories of records in the system:** Tax records for each applicable tax year or period, including employment tax returns, partnership returns, excise tax returns, retirement and employee plan returns, wagering returns, estate tax returns; information returns; and representative authorization information.

**When altered as proposed, Categories of records in the system will read as follows:** Tax records for each applicable tax year or period, including employment tax returns, partnership returns, excise tax returns, retirement and employee plan returns, wagering returns, estate tax returns, information returns, representative authorization information, and Device ID.

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**Retrievability:**

**Currently reads Retrievability:** By electronic filing provider name or Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), or document control number (DCN).

**When altered as proposed, Retrievability will read as follows:** By electronic filing provider name or Taxpayer Identification Number (e.g., social security number, employer

identification number, or similar number assigned by the IRS), document control number, or Device ID.

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## **Treasury/IRS 22.062**

### **System name:**

#### **Electronic Filing Records**

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### **Categories of records in the system:**

**Currently reads Categories of records in the system:** Records pertaining to individual electronic filing providers, including applications to participate in electronic filing, credit reports, reports of misconduct, law enforcement records, and other information from investigations into suitability for participation. Records pertaining to the marketing of electronic filing, including surveys and opinions about improving electronic filing programs.

**When altered as proposed, Categories of records in the system will read as follows:** Records pertaining to individual electronic filing providers, including applications to participate in electronic filing, credit reports, reports of misconduct, law enforcement records, Device ID, and other information from investigations into suitability for participation. Records pertaining to the marketing of electronic filing, including surveys and opinions about improving electronic filing programs.

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### **Retrievability:**

**Currently reads Retrievability:** By taxpayer name, type of tax, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS), or document locator number (DLN).

**When altered as proposed, Retrievability will read as follows:** By taxpayer name, type of tax, Taxpayer Identification Number (e.g., social security number, employer identification number, or other similar number assigned by the IRS), document locator number, or Device ID.

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